

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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IN THE MATTER OF THE TAX LIABILITIES  
OF:

JOHN DOES, United States taxpayers, who at any time during the years ended December 31, 2004 through December 31, 2012, directly or indirectly had interests in or signature or other authority (including authority to withdraw funds, trade, or give instructions or receive account statements, confirmations, or other information, advice or solicitations) with respect to any financial accounts maintained at, monitored by, or managed through The Bank of N.T. Butterfield & Son Limited, a.k.a. Butterfield Bank and Bank of Butterfield, its predecessors, subsidiaries, and affiliates (collectively, "Butterfield") and financial accounts maintained at, monitored by, or managed through other foreign financial institutions that Butterfield permitted to transact client business through its United States correspondent accounts at: JPMorgan Chase Bank, National Association; The Bank of New York Mellon; HSBC Bank USA, National Association; Bank of America, National Association; or Citibank, National Association.

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Case No. 13 MC 0377

~~PROPOSED~~ ORDER GRANTING  
*EX PARTE* PETITION FOR  
LEAVE TO SERVE "JOHN DOE"  
SUMMONS

RAB

THIS MATTER is before the Court upon the United States of America's *Ex Parte* Petition for Leave to Serve "John Doe" Summonses (the "Petition"). Based upon a review of the Petition and supporting documents, the Court has determined that the "John Doe" summonses to JPMorgan Chase Bank, National Association ("JPMorgan"); The Bank of New York Mellon ("Mellon"); HSBC Bank USA, National Association ("HSBC"); Bank of America, National Association ("Bank of America"); and Citibank, National Association ("Citibank"), relate to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for believing that such group or class of persons has failed or may have failed to comply with any provision of any internal revenue law, and that the information sought to be obtained from the

examination of the records or testimony (and the identities of the persons with respect to whose liability the summonses are issued) are not readily available from other sources. It is therefore:

ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent Randy Hooczko or any other authorized officer or agent, may serve Internal Revenue Service "John Doe" summonses upon JPMorgan, Mellon, HSBC, Bank of America, and Citibank, in substantially the form as attached as Exhibits A-E to the Declaration of Randy Hooczko. A copy of this Order shall be served together with each summons.

SO ORDERED this 12<sup>th</sup> day of November, 2013.

RMB, Panti  
HONORABLE ~~WILLIAM M. WOOD~~ RICHARD M. BERMAN  
UNITED STATES DISTRICT JUDGE

Copy to:

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